

**Summary of Funding Sources By Fund
Fiscal Year 2007 Budget**

General Fund

Revenue:

Local	\$ 96,535,415		
State and Federal	13,110,323		
Other	<u>1,473,716</u>	\$ 111,119,454	
Estimated Fund Balance - FY2006		<u>18,446,064</u>	\$ 129,565,518

Special Revenue Funds

Revenue:

Local	126,304		
State and Federal	<u>5,168,872</u>	5,295,176	
Estimated Fund Balance - FY2006		<u>(7,643)</u>	5,287,533

Debt Service Funds

Revenue - Other		16,100,000	
Estimated Fund Balance - FY2006		<u>-</u>	16,100,000

Capital Project Funds

Local	140,000		
State and Federal	247,369		
Other	<u>3,000,000</u>	3,387,369	
Estimated Fund Balance - FY2006		<u>(9,527,423)</u>	(6,140,054)

Other Funds

Revenue - Local		982,800	
Estimated Fund Balance - FY2006		<u>5,647,241</u>	6,630,041

Internal Service Fund

Revenue:

Local	3,083,066		
Other	<u>40,000</u>	3,123,066	
Estimated Fund Balance - FY2006		<u>3,257,696</u>	6,380,762

Enterprise Funds

Revenue - Local		14,999,288	
Estimated Fund Balance - FY2006		<u>76,632,943</u>	91,632,231

School Funds

Revenue:

Local	25,000		
State and Federal	73,763,432		
Other	<u>1,126,853</u>	74,915,285	
Estimated Fund Balance - FY2006		<u>(928,665)</u>	<u>73,986,620</u>

Total All Funding Sources

323,442,651

Estimated Fund Balance - FY2007

General Fund	(18,446,064)		
Special Revenue Funds	11,543		
Debt Service Funds	-		
Capital Project Funds	11,010,636		
Other Funds	(5,399,241)		
Internal Service Fund	(2,622,975)		
Enterprise Funds	(77,204,992)		
School Funds	<u>903,665</u>	<u>(91,747,428)</u>	

Total Revenues and Fund Balances - FY2007

\$ 231,695,223

Summary of Expenditures/Expenses By Fund
Fiscal Year 2007 Budget

General Fund

Total Expenditures		\$ 111,119,454	
Interfund Transfers:			
Special Revenue Funds	\$ (1,796,763)		
Debt Service Funds	(7,973,020)		
Capital Project Funds	(1,200,443)		
Other Funds	(1,588,190)		
Enterprise Funds	(2,877,740)		
School Funds	<u>(40,298,677)</u>	<u>(55,734,833)</u>	
Total Expenditures Less Interfund Transfers			\$ 55,384,621

Special Revenue Funds

Total Expenditures	7,095,839	
Interfund Transfers - Other Funds	<u>(1,200)</u>	
Total Expenditures Less Interfund Transfers		7,094,639

Debt Service Funds

Total Expenditures	25,036,549	
Interfund Transfers - Capital Project and School Funds	<u>(16,100,000)</u>	
Total Expenditures Less Interfund Transfers		8,936,549

Capital Project Funds

Total Expenditures	11,371,025	
Interfund Transfers - Debt Service, Capital Project and School Funds	<u>(870,000)</u>	
Total Expenditures Less Interfund Transfers		10,501,025

Other Funds

Total Expenditures	2,848,990	
Interfund Transfers - Debt Service and Capital Funds	<u>(650,000)</u>	
Total Expenditures Less Interfund Transfers		2,198,990

Internal Service Fund

Total Expenses	3,757,787	
Interfund Transfers - Other Funds	<u>(3,700)</u>	
Total Expenses Less Interfund Transfers		3,754,087

Enterprise Funds

Total Expenses	17,304,979	
Interfund Transfers - Other Funds	<u>(25,100)</u>	
Total Expenses Less Interfund Transfers		17,279,879

School Funds

Total Expenditures	126,938,962	
Interfund Transfers - Debt Service Funds	<u>(393,529)</u>	
Total Expenditures Less Interfund Transfers		<u>126,545,433</u>

Total Expenditures/Expenses - FY2007 \$ 231,695,223

**Summary of Funding Sources By Type
Fiscal Year 2007**

Description	FY2005 Actual Revenues	FY2006 Original Revenues	FY2006 Estimated Revenues	FY2007 Adopted Revenues
Property Taxes	\$ 57,648,258	\$ 60,793,915	\$ 60,793,915	\$ 66,937,576
Other Local Taxes	23,388,472	24,342,756	24,342,756	26,899,646
Permits, Fees and Regulatory Licenses	1,001,133	764,989	764,989	814,265
Fines and Forfeitures	310,574	292,225	292,225	324,855
Use of Money and Property	1,722,036	1,212,900	1,212,900	1,431,600
Charges for Services	13,409,329	14,191,490	14,191,490	15,386,661
Fiscal Agent Fees & Administration	149,634	146,800	146,800	147,004
Miscellaneous	1,866,914	1,304,382	1,347,089	1,347,333
Recovered Costs	351,654	368,094	368,094	348,798
State	67,084,651	70,135,470	71,896,428	77,606,816
Federal	16,211,803	14,433,842	15,021,977	14,683,180
Other Sources	<u>57,780,371</u>	<u>104,782,648</u>	<u>109,493,047</u>	<u>97,773,066</u>
Total	240,924,829	292,769,511	299,871,710	303,700,800
Transfers	<u>(54,286,349)</u>	<u>(75,190,766)</u>	<u>(70,390,766)</u>	<u>(73,778,362)</u>
Total - Net	<u>186,638,480</u>	<u>217,578,745</u>	<u>229,480,944</u>	<u>229,922,438</u>
Projected Fund Balance, beginning		114,212,873	114,212,873	93,520,213
Projected Fund Balance, ending		<u>(114,811,989)</u>	<u>(93,520,213)</u>	<u>(91,747,428)</u>
		<u>\$ 216,979,629</u>	<u>\$ 250,173,604</u>	<u>\$ 231,695,223</u>

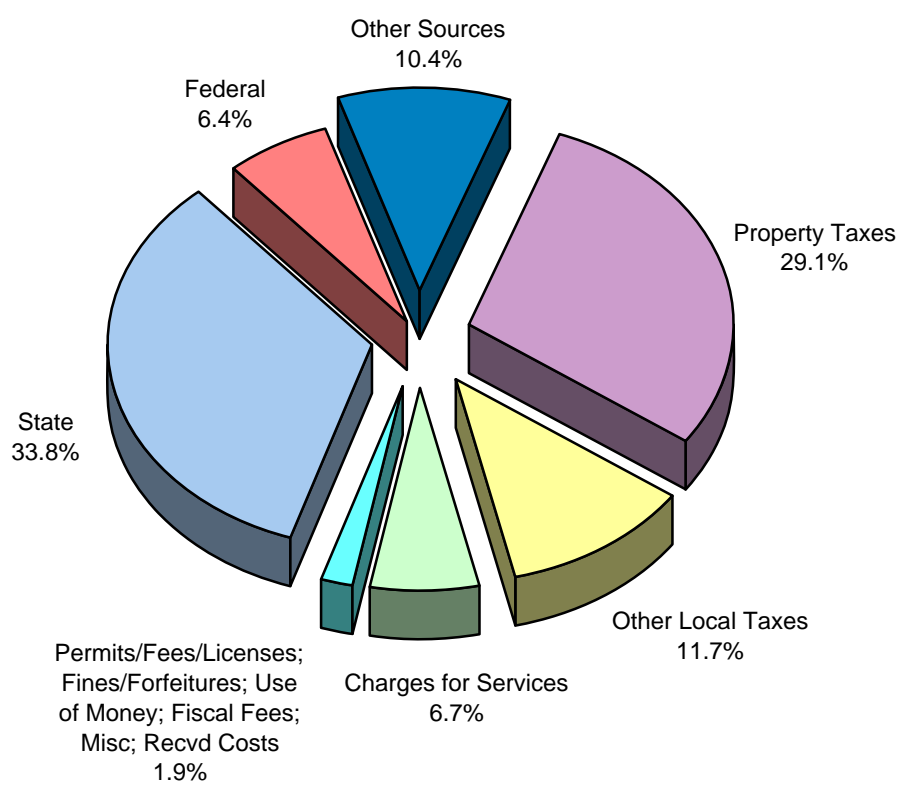
Summary of Expenditures/Expenses by Function
Fiscal Year 2007

Description	FY2005 Actual Expenditures/ Expenses	FY2006 Original Expenditures/ Expenses	FY2006 Estimated Expenditures/ Expenses	FY2007 Adopted Expenditures/ Expenses
General Administration	\$ 1,656,619	\$ 1,843,011	\$ 1,872,125	\$ 1,990,592
Judicial Administration	2,113,355	2,300,781	2,307,829	2,519,705
Public Safety	20,207,955	22,035,342	22,225,716	24,208,479
Environmental & Development Services	3,753,401	4,257,748	4,287,667	4,429,812
Finance & Planning	6,503,631	7,532,761	7,532,761	8,104,912
Education & Educational Services	42,542,810	45,578,070	45,614,915	49,147,995
Human Services	2,382,918	2,394,169	2,394,169	2,773,918
General Services	5,341,710	5,802,754	5,802,754	6,518,792
Community Services	2,488,142	2,886,376	2,889,512	3,136,309
Capital Outlay	4,655,327	5,440,991	5,440,991	5,711,723
Non-Departmental	2,069,206	2,398,906	2,355,542	2,577,217
Social Services	5,196,674	5,105,033	5,266,210	5,791,143
Law Library	7,859	8,250	8,250	10,000
Children's Services	1,240,487	1,251,760	1,278,978	1,294,696
Fire and Rescue Debt Service Fund	981,767	1,981,281	1,981,281	1,716,690
School Debt Service Fund	5,799,431	22,593,529	22,593,529	18,063,567
Public Facilities Debt Service Fund	437,216	5,242,667	442,667	5,256,292
Stormwater Management Fund	783,786	313,656	3,994,324	4,723,656
Yorktown Capital Improvements Fund	15,375,566	87,094	4,306,932	-
County Capital Fund	9,209,929	6,040,000	13,685,775	6,647,369
Workers' Compensation Fund	258,274	478,000	478,000	478,000
Tourism Fund	1,685,751	2,096,000	2,246,070	2,370,990
Revenue Stabilization Reserve Fund	-	1,050,000	1,050,000	-
Vehicle Maintenance Fund	2,525,935	2,878,383	3,398,937	3,757,787
Solid Waste Management Fund	4,380,910	3,743,860	3,775,954	4,217,616
Water Utility Fund	407,470	487,319	487,319	495,057
Sewer Utility Fund	6,342,549	5,069,427	6,126,034	5,765,578
Water and Sewer Extension Fund	3,598,173	9,484,312	20,094,481	6,826,728
School Operating Fund	96,129,474	104,413,915	105,278,926	115,188,962
School Construction Fund	3,116,249	17,375,000	21,346,722	11,750,000
Total	251,192,574	292,170,395	320,564,370	305,473,585
Transfers	(54,286,349)	(75,190,766)	(70,390,766)	(73,778,362)
Total - Net	<u>\$ 196,906,225</u>	<u>\$ 216,979,629</u>	<u>\$ 250,173,604</u>	<u>\$ 231,695,223</u>

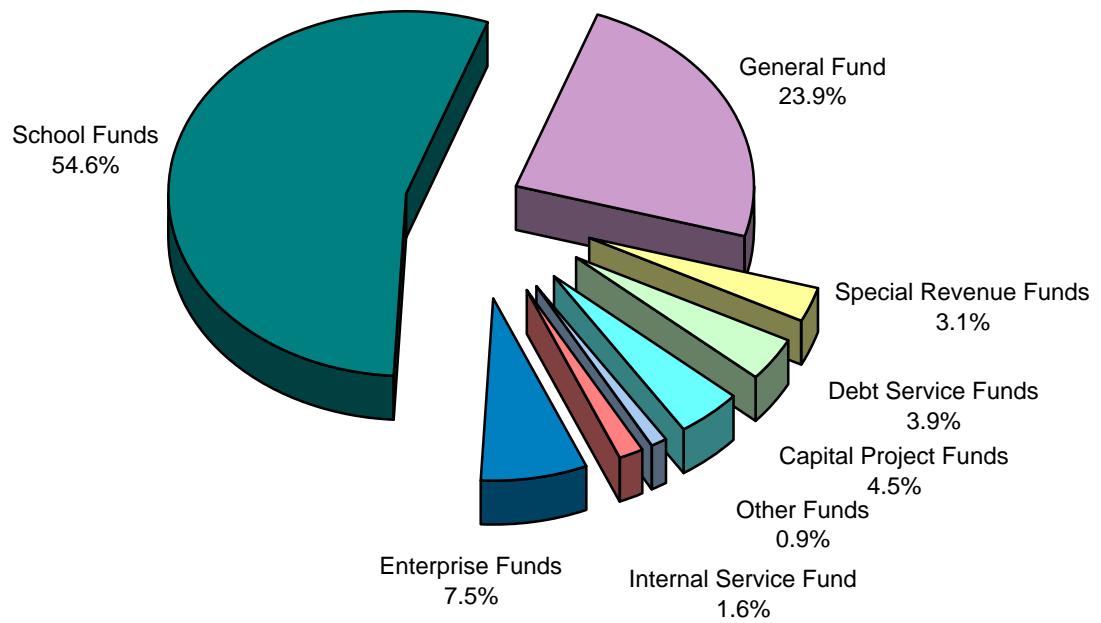
**Summary of Expenditures/Expenses by Type
Fiscal Year 2007**

Description	FY2005 Actual Expenditures/ Expenses	FY2006 Original Expenditures/ Expenses	FY2006 Estimated Expenditures/ Expenses	FY2007 Adopted Expenditures/ Expenses
Personnel Services	\$ 114,683,541	\$ 129,132,644	\$ 128,928,814	\$ 142,320,216
Contractual Services	11,519,739	12,447,738	13,163,793	13,635,950
Internal Services	2,399,339	2,655,964	2,655,964	3,419,425
Other Charges	10,703,179	10,269,515	10,296,255	11,340,904
Materials & Supplies	6,438,892	6,577,743	6,968,619	7,826,342
Leases & Rentals	444,065	510,240	535,390	546,615
Capital Outlay	35,832,968	39,003,080	70,839,675	36,115,580
Grants	750,831	233,563	426,871	221,445
Donations/Contributions	5,946,804	6,232,562	6,466,643	6,941,590
Chargeouts	(426,026)	(562,008)	(562,008)	(935,081)
Transfers Out	54,286,349	75,190,766	70,390,766	73,778,362
Economic Development	-	250,000	250,000	250,000
Contingency	170,409	300,000	275,000	200,000
Debt Service	<u>8,442,484</u>	<u>9,928,588</u>	<u>9,928,588</u>	<u>9,812,237</u>
Total	251,192,574	292,170,395	320,564,370	305,473,585
Transfers	<u>(54,286,349)</u>	<u>(75,190,766)</u>	<u>(70,390,766)</u>	<u>(73,778,362)</u>
Total - Net	<u>\$ 196,906,225</u>	<u>\$ 216,979,629</u>	<u>\$ 250,173,604</u>	<u>\$ 231,695,223</u>

**YORK COUNTY
REVENUES
FY2007**



**YORK COUNTY
EXPENDITURES/EXPENSES
FY2007**



Summary of Total Entity Positions

		<u>Prior FY2005</u>	<u>Current FY2006</u>	<u>Budget FY2007</u>
General Fund	Fund 10			
Board of Supervisors	10111	1.00	1.00	1.00
County Administration	10121	3.75	3.75	3.75
Public Information & Community Relations	10122	4.00	4.00	4.00
Video Services	10123	4.00	4.00	4.50
County Attorney	10124	3.50	3.50	3.50
General Registrar's Office	10131	3.75	3.75	3.75
Circuit Court	20211	1.50	1.50	1.50
Clerk of the Circuit Court	20214	14.00	14.00	14.00
Commonwealth's Attorney	20221	10.00	10.00	10.50
Victim-Witness Assistance Program	20222	2.50	2.50	3.00
Domestic Violence Program	20223	1.00	1.00	1.00
General Operations	30311	10.50	11.50	12.50
Law Enforcement	30312	48.00	49.00	51.00
Investigations	30313	13.50	15.50	16.00
Civil Operations/Court Security	30314	18.50	18.50	18.50
School Resource Officers	30316	4.00	4.00	4.00
Fire & Life Safety Administration	30320	1.50	1.50	1.50
Fire & Rescue Operations	30321	123.00	123.00	125.00
Technical Services & Special Operations	30322	4.00	4.00	4.00
Prevention	30323	3.00	3.00	3.00
Animal Control Bureau	30352	3.00	3.00	3.00
Emergency Management	30355	1.50	1.50	1.50
Communications	30356	18.00	21.00	21.00
Radio Maintenance	30357	4.00	2.00	3.00
Wireless 911 Services	30358	2.00	2.00	2.00
Environmental & Development Svcs Admin.	40119	2.00	2.00	2.00
Building Regulation	40341	12.00	13.00	14.00
Stormwater Maintenance	40446	3.80	3.80	3.80
Stormwater Management	40447	4.75	4.75	4.75
Mosquito Control	40512	12.50	16.50	16.50
Development & Compliance	40816	10.00	10.00	10.00
Financial & Management Svcs Admin.	50119	2.00	2.00	2.00
Computer Support Services	50121	14.50	14.50	15.00
Human Resources	50122	5.50	5.50	5.50
Budget & Financial Reporting	50124	3.75	3.75	3.75
Fiscal Accounting Services	50125	10.50	11.50	11.50
Commissioner of the Revenue	50126	15.00	15.50	15.50
Treasurer	50127	12.00	12.00	12.00
Real Estate Assessment	50128	7.00	8.00	8.00
Central Purchasing	50129	5.00	5.00	5.00
Planning	50811	4.50	4.50	4.50
Office of Economic Development	50920	3.25	3.25	3.25
Library Services	60731	32.50	32.50	33.50
General Services Administration	70119	2.00	2.00	2.00
Engineering & Facility Maintenance	70431	20.00	17.00	17.00
Telecommunications	70433	1.00	1.00	1.00
Grounds Maintenance & Construction	70434	33.00	33.00	33.00

Summary of Total Entity Positions

		Prior FY2005	Current FY2006	Budget FY2007
General Fund, continued				
Community Services Administration	81119	3.00	3.00	3.00
Special Programs	81538	5.00	5.00	5.00
Housing - Administration	81547	2.00	3.00	3.00
Housing - Rental Assistance	81548	2.00	2.00	2.00
Housing - Rehabilitation	81549	2.00	2.00	2.00
Parks & Recreation	81712	11.00	11.00	12.00
Parks & Recreation - Tourism and Events	81713	1.00	1.00	1.00
Subtotal - General Fund	Fund 10	<u>546.05</u>	<u>556.55</u>	<u>568.05</u>
Special Revenue Funds				
Social Services Fund	Fund 13	53.00	54.60	57.70
Children's Services Fund	Fund 51	<u>24.60</u>	<u>23.60</u>	<u>23.60</u>
Subtotal - Special Revenue Funds		<u>77.60</u>	<u>78.20</u>	<u>81.30</u>
Capital Projects Funds				
Yorktown Capital Improvements Fund	Fund 78	<u>1.00</u>	<u>1.00</u>	-
Other Funds				
Tourism Fund	Fund 8	-	-	1.00
Internal Service Fund				
Vehicle Maintenance Fund	Fund 12	<u>10.00</u>	<u>11.00</u>	<u>12.00</u>
Enterprise Funds				
Solid Waste Management Fund	Fund 21	12.70	12.20	12.20
Water Utility Fund	Fund 24	1.50	1.50	1.50
Sewer Utility Fund	Fund 25	46.25	46.75	50.75
Water and Sewer Extension Fund	Fund 74	7.00	4.00	4.00
Riverwalk/Yorktown Operations Fund	Fund 28	-	1.00	-
Subtotal - Enterprise Funds		<u>67.45</u>	<u>65.45</u>	<u>68.45</u>
School Funds				
School Operating Fund	Fund 50	1,666.77	1,741.62	1,771.62
School Construction Fund	Fund 70	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Subtotal - School Funds		<u>1,667.77</u>	<u>1,742.62</u>	<u>1,772.62</u>
Total Entity		<u>2,369.87</u>	<u>2,454.82</u>	<u>2,503.42</u>
Total County (Less School Division)		<u>702.10</u>	<u>712.20</u>	<u>730.80</u>
Total County (Less School Division and Social Services)		<u>649.10</u>	<u>657.60</u>	<u>673.10</u>
Summary of New Positions				
General Fund				11.50
Social Services Fund				3.10
Vehicle Maintenance Fund				1.00
Sewer Utility Fund				4.00
Total Change from FY2006 to FY2007				<u>19.60</u>

SCHEDULE OF DEBT OBLIGATIONS

				2007			
						Other	Total
						Debt Service	Requirements
						Expenditures/	
						Expenses	
<u>Debt Service Funds</u>	<u>Maturity</u>	<u>Original Issue</u>	<u>Outstanding 7/1/2006</u>	<u>Principal</u>	<u>Interest</u>		
<u>General Obligation Bonds</u>							
1993 Fire & Rescue Refunding Bonds	07/01/2007	\$ 1,945,000	\$ 285,000	\$ 145,000	\$ 9,879	\$ 500	\$ 155,379
1993 VPSA Refinancing Bonds	12/15/2009	8,570,000	1,185,000	395,000	72,365	1,000	468,365
1993 VPSA School Bonds	12/15/2013	4,500,000	835,000	195,000	36,397	1,000	232,397
2002 Refunding School Bonds	07/15/2014	15,005,000	14,840,000	1,310,000	709,250	2,500	2,021,750
1997 VPSA School Bonds	07/15/2017	15,000,000	10,820,000	665,000	548,379	1,000	1,214,379
2003 VPSA School Bonds	07/15/2022	7,715,000	6,945,000	280,000	321,780	2,100	603,880
2004 VPSA School Bonds	07/15/2023	3,875,000	3,640,000	125,000	182,728	4,000	311,728
2005 VPSA School Bonds	07/15/2025	14,905,000	14,905,000	445,000	862,639	2,500	1,310,139
2007 VPSA School Bonds	Note 1	11,300,000	-	-	-	20,000	20,000
2007 Stormwater Bonds	Note 2	4,800,000	-	-	-	20,000	20,000
		<u>87,615,000</u>	<u>53,455,000</u>	<u>3,560,000</u>	<u>2,743,417</u>	<u>54,600</u>	<u>6,358,017</u>
<u>Literary Loans</u>							
1986 New Horizon	09/01/2006	200,000	10,000	10,000	400	-	10,400
1988 Mt Vernon	04/01/2008	1,000,000	100,000	50,000	3,000	-	53,000
1991 Magruder Elementary	07/15/2011	2,000,000	600,000	100,000	24,000	-	124,000
		<u>3,200,000</u>	<u>710,000</u>	<u>160,000</u>	<u>27,400</u>	<u>-</u>	<u>187,400</u>
<u>Capital Leases</u>							
2004 Enhanced 911 System	12/31/2011	<u>1,829,169</u>	<u>1,470,160</u>	<u>127,235</u>	<u>36,377</u>	<u>97,699</u>	<u>261,311</u>
<u>Lease Revenue Bonds</u>							
2002 COPs Revenue Refunding	03/01/2012	3,385,000	2,065,000	355,000	78,792	2,500	436,292
2003 Lease Revenue	06/15/2023	<u>17,380,000</u>	<u>15,675,000</u>	<u>705,000</u>	<u>589,188</u>	<u>5,812</u>	<u>1,300,000</u>
		<u>20,765,000</u>	<u>17,740,000</u>	<u>1,060,000</u>	<u>667,980</u>	<u>8,312</u>	<u>1,736,292</u>
<u>Note Payable</u>							
1999 VRS Note Payable	01/29/2014	<u>3,532,077</u>	<u>2,345,211</u>	<u>224,286</u>	<u>169,243</u>	<u>-</u>	<u>393,529</u>
<u>Enterprise Funds</u>							
<u>Capital Leases</u>							
2003 Refinance Capital Lease VPPSA	04/01/2012	<u>1,545,000</u>	<u>1,055,000</u>	<u>160,010</u>	<u>43,030</u>	<u>1,320</u>	<u>204,360</u>
<u>Revenue Bonds</u>							
2005 Sewer Revenue Refunding Bonds	06/01/2029	8,575,000	8,495,000	60,000	345,154	3,000	408,154
1999 Sewer Revenue Bonds	07/01/2029	9,400,000	605,000	195,000	30,250	2,500	227,750
1992 Lackey Revenue Bonds	05/14/2032	<u>600,000</u>	<u>512,267</u>	<u>9,933</u>	<u>25,491</u>	<u>-</u>	<u>35,424</u>
		<u>18,575,000</u>	<u>9,612,267</u>	<u>264,933</u>	<u>400,895</u>	<u>5,500</u>	<u>671,328</u>
Total All Issues		<u>\$137,061,246</u>	<u>\$ 86,387,638</u>	<u>\$ 5,556,464</u>	<u>\$ 4,088,342</u>	<u>\$ 167,431</u>	<u>\$ 9,812,237</u>

Note 1 - The County is anticipating a borrowing for the renovations at Yorktown Middle School and for the addition of space for the autism program at the New Horizons Regional Educational Center. Payments for this issuance are expected to begin in FY2008. The maturity date will be determined after the actual issuance of the debt.

Note 2 - The County is anticipating a borrowing for major stormwater (drainage) projects. Payments for this issuance are expected to begin in FY2008. The maturity date will be determined after the actual issuance of the debt.